

Lots in cities, &c. such purchase for an amount not less than fifty per centum of the amount expressed in such certificates: *Provided*, that if such real estate shall consist of lot or lots in any city, town or village in this State, the taxes upon which have been delinquent for any three years, and which so remain delinquent at the time of sale, the county commissioners may purchase such lot or lots at any time for the amount of such delinquent taxes, without the interest, and may sell and assign the tax certificate therefor for an amount not less than fifty per centum of the amount expressed in such certificate.

Mayors of cities, &c., authorized to purchase, &c.

SEC. 94. That in case such real estate be within the corporate limits of any city or town, the mayor shall have the same power, and is authorized to purchase any real estate in such city or town in like manner as the county commissioners may purchase, as specified in section ninety-two of this act; and the said mayor may assign such certificate of sale (to be issued to him by the sheriff on request) by the endorsement of his name on the back of each certificate when ordered to do so by the city council or town commissioners, but no such certificate shall be issued to the city or town by the sheriff when a certificate for the same tract or lot has been issued to the county commissioners.

Assignment of certificates.

Exception.

When and how sheriff required to account to State treasurer for taxes on real estate purchased by county, &c.

SEC. 95. Whenever real estate is purchased by county commissioners, or by the city or town, the sheriff of the county wherein the real estate is situated shall not be obliged to account to the State treasurer or to any person for the amount of taxes due until the county commissioners or city or town authorities have sold the certificate or certificates of purchase of the real estate sold. And in all cases where such certificate or certificates of purchase of the real estate sold shall have been sold and assigned by the county commissioners for an amount not less than fifty per centum of the amount expressed in such certificates, and in all cases where real estate has been sold by the sheriff of a county at a minimum valuation fixed thereon by the county commissioners, in cases where the amount of taxes due exceeds the valuation of said real estate, and in all cases where the tax lien is foreclosed by the county commissioners, the sheriff shall be required to account to the State treasurer or any city treasurer or person for the proportion only of the amount actually received, due the State or otherwise, and the sheriff shall receive credit for the full amount of the taxes charged up by the State or city or town against said real estate.

When and how mayor to assign certificate, &c.

SEC. 96. Whenever there is more than one year's tax due upon city or town real estate, the certificate of purchase may be assigned by the mayor at not less than fifty per centum of the tax due, and when such certificate is assigned by the mayor, and not before, he shall pay to the sheriff the due proportion of the State and county tax.